



ANNUAL 1998

COMBINED EXCISE TAX RETURN

A

98

NAME \_\_\_\_\_ REG NO. \_\_\_\_\_

FIRM NAME \_\_\_\_\_

STREET ADDRESS \_\_\_\_\_

CITY, STATE, ZIP \_\_\_\_\_



9999999

Instructions

Effective July 1, 1998, several business and occupation tax classifications were consolidated and had rate changes. Also, effective July 1, 1998, the wholesaling wheat, oats, corn, barley, etc., and the internal distribution classifications are no longer taxable (lines 9 and 10 below).

This has caused several changes to the formatting of the Annual 1998 Combined Excise Tax Return.

The business and occupation sections are broken into two parts. Please report your income as follows:

- January 1, - June 30, 1998 - in the section below.
- July 1, - December 31, 1998 should be reported on page 2.
- Retailing tax did not have changes during 1998. All income should be reported on page 2, line 41.**
- Items taxable under the selected business services and financial business services classifications are taxable under service and other activities for income reported July 1 - December 31, 1998.

January 1 - June 30, 1998

(See page 2 for July 1 - December 31, 1998)

Please make any address changes above. Check if this change is your ☐ business location, ☐ mailing address, or ☐ both.

I STATE BUSINESS AND OCCUPATION TAX

If your business closed, indicate date: \_\_\_\_/\_\_\_\_/\_\_\_\_  
For additional information, see note 5 on page 3.

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 4	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
1	Extracting, Extracting for Hire	16				.00484	
2	Slaughter, Break Proc, Perish Meat-Whlse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Proc	30				.00138	
3	Travel Agent Com/Splitting or Proc Dried Peas	28				.00275	
4	Intl Charter Freight Brokers and Stevedoring	18				.00363	
5	Insurance Agents/Insurance Brokers Commis	14				.0055	
6	Manufacturing Fresh Fruits and Vegetables	21				.0033	
7	Processing for Hire/Printing and Publishing	10				.00484	
8	Manufacturing	07				.00484	
9	Wholesaling Wheat, Oats, Corn, Barley, Dry Peas, Dry Beans, Lentils, Triticale, Canola	15				.00011	
10	Internal Dist - 2 or More Outlets - No Sales	06				.00484	
11	Wholesaling	03				.00484	
12	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	11				.00484	
13	Public or Nonprofit Hospitals	55				.015	
14	Selected Business Services	58				.02	
15	Financial Business Services	72				.016	
16	Cleanup of Radioactive Waste for US Gov't	83				.00471	
17	Service & Other Activities	04				.0175	
18	Retailing of Interstate Transportation Equip	19				.00484	

\* Deductions taken but not explained on page 4 will be disallowed.

**DUE DATE**  
**JANUARY 31, 1999\***

5% Penalty Assessed After February 1, 1999  
10% Penalty Assessed After March 1, 1999  
20% Penalty Assessed After March 31, 1999

\* If the due date falls on a weekend or legal holiday, the due date for the return is extended to the next business day.

- ▶ Please check (✓) this box if you had no business activity. ☐
- ▶ This return must be filed even if no tax is due.
- ▶ Please make check or money order payable to the Washington State Department of Revenue. Do not send cash or coins.

▶ Signature \_\_\_\_\_

▶ Ph. ( ) \_\_\_\_\_ Date \_\_\_\_\_

Line No.	Item	VII TOTALS
19	Total All Tax Due from page 2	
20	Total All Tax Due from page 3	
21	Rental Car Tax (attach Rental Car Tax Addendum)	
22	Subtotal (add lines 19-21)	
23	Credit (from page 3, section VI, total credit)	
24	Subtotal (subtract line 23 from line 22)	
25	Penalty (see note number 4 on page 3) ★ <small>Minimum \$5.00</small>	
26	Interest	
Total Amount Owed (add lines 24 - 26)		

★ If you qualify, attach penalty waiver request and check (✓) this box. ☐

# July 1 - December 31, 1998

(See page 1 for January 1 - June 30, 1998)

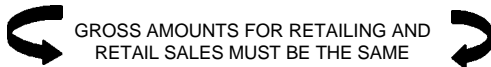
## I STATE BUSINESS AND OCCUPATION TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 5	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
27	Extracting, Extracting for Hire	167				.00484	
28	Slaughter, Break Proc, Perish Meat-Whlse, Mfg Wheat into Flour, Raw Seafood, Soybean & Canola Proc	307				.00138	
29	Travel Agent Com; Intl Charter Freight Brokers and Stevedoring	287				.00275	
30	Insurance Agents/Insurance Brokers Commis	147				.00484	
31	Manufacturing Fresh Fruits and Vegetables; Splitting or Proc Dried Peas	217				.00138	
32	Processing for Hire/Printing and Publishing	107				.00484	
33	Manufacturing	077				.00484	
34	Royalties; Child Care	807				.00484	
35	Wholesaling	037				.00484	
36	Warehousing, Radio & TV Broadcasting, Public Road Construction/Government Contracting	117				.00484	
37	Public or Nonprofit Hospitals	557				.015	
38	Cleanup of Radioactive Waste for US Gov't; Environmental Remedial Action	837				.00471	
39	Service & Other Activities	047				.015	
40	Retailing of Interstate Transportation Equip	197				.00484	

\* Deductions taken but not explained on page 5 will be disallowed.

## January 1 - December 31, 1998

41	Retailing (Jan-Dec 1998)	02					.00471	
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TOTAL B&O TAX DUE (add lines 1-18 and 27-41)

\* Deductions taken for retailing but not explained on page 5 will be disallowed.

## II STATE SALES AND USE TAX

42	Retail Sales (also complete local tax section)	01					.065	
43	Use Tax (also complete local tax section)	05			Value of articles used by taxpayer as a consumer on which no Washington sales tax has been paid		.065	

TOTAL STATE SALES & USE TAX

### LOCAL CITY AND/OR COUNTY SALES TAX

Local Sales Tax (Enter applicable rate of tax)		Code 45	
Total Taxable Amount must be the same as line 42, column 3, Taxable Amount			
Line No.	Location Code	Taxable Amount	Tax Due City or Co.
44			
45			
46			
47			
48			
TOTAL LOCAL SALES TAX			

### LOCAL CITY AND/OR COUNTY USE TAX

Local Use Tax (Enter applicable rate of tax)		Code 46	
Total Taxable Amount must be the same as line 43, column 1, Gross Amount			
Line No.	Location Code	Taxable Amount	Tax Due City or Co.
49			
50			
51			
52			
53			
TOTAL LOCAL USE TAX			

Line No.	Tax Classification	Code	Taxable Amount	Rate	Tax Due
54	Regional Transit Authority (RTA)	89		.004	
55	King County Food and Beverage	90		.005	

# January 1 - December 31, 1998

REG. NO. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

## III LODGING TAXES

TRANSIENT RENTAL INCOME INFORMATION (Enter Location Code and Income Only) Code 47						
Line No.	Location Code	Income	Location Code	Income	Location Code	Income
56						
57						

CONVENTION AND TRADE CENTER TAX Code 48				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
58				
59				
60				
TOTAL CONVENTION & TRADE CENTER TAX				

SPECIAL HOTEL/MOTEL TAX Code 70				
Line No.	Location Code	Taxable Amount	Rate	Tax Due
61				
62				
63				
TOTAL SPECIAL HOTEL/MOTEL TAX				

## IV STATE PUBLIC UTILITY TAX

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 6	Column 3** Taxable Amount	Col. 4 Rate	Column 5 Tax Due
64	Water Distribution	60				.05029	
65	Sewer Collection	61				.03852	
66	Power	49				.03873	
67	Gas Distribution, Telegraph	26				.03852	
68	Motor Transportation, Railroad, Railroad Car	08				.01926	
69	Urban Transportation/Vessels Under 65 ft	12				.00642	
70	Other Public Service Business	13				.01926	
** If taxable amounts on lines 64-70 column 3 total less than \$24,000, no Public Utility Tax is due. TOTAL STATE PUBLIC UTILITY TAX							

## V OTHER TAXES

Line No.	Tax Classification	Code	Column 1 Gross Amount	Col. 2 Deductions* Totals from Pg. 6	Column 3 Taxable Amount	Col. 4 Rate	Column 5 Tax Due
71	Tobacco Products	20				.7490	
72	Refuse Collection	64				.036	
73	Petroleum Tax	57	Temporarily Not Due - Fund Limit Reached			.005	
74	Hazardous Substance	65				.007	
75	Litter Tax - Annual Assessment***	36				.00015	

\* Deductions taken but not explained on page 6 will be disallowed.

\*\*\* Litter Tax is due on the Annual Combined Excise Tax Return or on the last return when closing business.

Line No.	Tax Classification	Code	Item	Quantity Sold	Rate	Tax Due
76	Solid Fuel Burning Device Fee	59	Number of Stoves, Fireplaces, & Solid Fuel Burning Devices:		\$30.00	
77	Syrup Tax	54	Number of Gallons:		\$1.00	
TOTAL OTHER TAXES (Add lines 71-77)						

### NOTE:

- If you do not have deductions, *do not return pages 4, 5 and 6.*
- If you have deductions, complete and *return pages 4, 5 and 6.*
- LOCAL CITY AND/OR COUNTY SALES AND USE TAX.**  
If more space is required, you may make copies of this form or attach additional local tax information in the same format.
- For more information about the penalty waiver criteria, please call Tax Express at (800) 334-8969, enter code 429.
- For more information about business closures, please call Tax Express at (800) 334-8969, enter code 430.
- To inquire about the availability of this form in an alternate format for the visually impaired or a language other than English, please call (360) 753-3217. Teletype (TTY) users may call (800) 451-7985.
- Need Help?** If you need further information, please refer to the enclosed instructions or call the Department of Revenue office nearest you, or our toll-free number (800) 647-7706. You may also access our Internet home page at <http://www.wa.gov/dor/wador.htm>.

## VI CREDITS

Code 82

Line No.	Credit Classification	Credit I.D.	Amount
78	Multiple Activities Tax Credit (attach Schedule C)	800	
79	High Technology Credit (attach Research & Development Credit Affidavit)	830	
80	Ride Share Credit for B&O Tax (attach Ride Share Credit Reporting Schedule)	820	Fund Limit Reached for 1998
81	International Services Credit (effective July 1, 1998)	855	
82	Small Business B&O Tax Credit (see table enclosed)	815	
83	Ride Share Credit for Public Utility Tax (attach Ride Share Credit Reporting Schedule)	825	Fund Limit Reached for 1998
84	Bad Debt Tax Credit (attach Schedule B)	801	
85	Hazardous Substance	805	
86	Other Credits (attach appropriate documents)	810	
TOTAL CREDIT (Transfer to page 1, line 23)			

# January 1 - June 30, 1998

## DEDUCTION DETAIL

**A**  
**98**

- Deductions claimed on pages 1, 2, or 3 of the Combined Excise Tax Return but not listed on this form will be disallowed.
- The word "Line" followed by a number (for example, Line 1, Line 2, etc.) refers to the tax classification reported on pages 1, 2, or 3 of the Return. For example, Line 41 is the retailing classification.
- Report deductions under the "Line" heading that corresponds to your reporting activity.
- Transfer the total amount of each deduction from this form to the corresponding line number on pages 1, 2, or 3, column 2, of your tax return.
- Shading on a line indicates that the deduction is not allowable.

### IF COMPLETING, FILL OUT NAME, REGISTRATION NUMBER AND ATTACH TO COMBINED EXCISE TAX RETURN.

NAME \_\_\_\_\_ REG. NO. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

DEDUCTION	I.D.	Ln 1-Extracting...	I.D.	Ln 2-Slaughter...	I.D.	Ln 3-Travel Agent...			
Bad Debts	1601		3001		2801				
Cash & Trade Discounts	1602		3002		2802				
Other (Explain):	1699		3099		2899				
<b>TOTAL</b>									
DEDUCTION	I.D.	Ln 4-Intl. Charter...	I.D.	Ln 5-Insurance...	I.D.	Ln 6-Manuf. Fresh...	I.D.	Ln 7-Processing...	
Bad Debts	1801		1401		2101		1001		
Cash & Trade Discounts	1802		---		2102		1002		
Other (Explain):	1899		1499		2199		1099		
<b>TOTAL</b>									
DEDUCTION	I.D.	Ln 8-Manufacturing	I.D.	Ln 9-Whole. Wheat...	I.D.	Ln 11-Wholesaling	I.D.	Ln 12-Warehousing...	
Bad Debts	0701		1501		0301		1101		
Cash & Trade Discounts	0702		1502		0302		1102		
Freight	0703		---		---		---		
Interstate & Foreign Sales	---		1504		0304		1104		
Motor Vehicle Fuel Tax	---		---		0305		---		
Casual Sales/Accommodation Sales	---		---		0306		---		
Advances Reimbursements Rtrns & Allowances	0707		1507		0307		1107		
No Local Activity	---		---		0308		---		
Radio/TV Advertising	---		---		---		1109		
Other (Explain):	0799		1599		0399		1199		
<b>TOTAL</b>									
DEDUCTION	I.D.	Ln 13-Public or...	I.D.	Ln 14-Selected...	I.D.	Ln 15-Financial...	I.D.	Ln 16-Cleanup...	
Bad Debts	5501		5801		7201		8301		
Cash & Trade Discounts	5502		5802		7202		8302		
Interstate & Foreign Sales	---		5804		7204		8304		
Advances Reimbursements Rtrns & Allowances	5507		5807		7207		8307		
Interest on Certain Invest/Loan/Obligations	---		---		7212		---		
Other (Explain):	5599		5899		7299		8399		
<b>TOTAL</b>									
DEDUCTION	I.D.	Ln 17-Service &...	I.D.	Ln 18-Retail. of Int...					
Bad Debts	0401		1901						
Cash & Trade Discounts	0402		1902						
Interstate & Foreign Sales	0404		1904						
Motor Vehicle Fuel Tax	---		---						
Advances Reimbursements Rtrns & Allowances	0407		1907						
No Local Activity	---		---						
Gambling/Prize/Cash Pay-Outs	0410		---						
Certain Initiation Fees/Dues/Contrib	0411		---						
Casual Sales/Accommodation Sales	---		---						
Tax in Gross	---		---						
Consignment Sales	---		1915						
Artistic/Cultural Activities	0416		1916						
Presc Drugs Sold by Pub Operated/ Nonprofit Hosp	---		---						
Other (Explain):	0499		1999						
<b>TOTAL</b>									

**To report retailing deductions, see page 5, Ln 41 - Retailing**

IF YOU HAVE DEDUCTIONS, STAPLE THIS COPY TO PAGES 1, 2, AND 3 OF THE RETURN

# July 1 – December 31, 1998

## DEDUCTION DETAIL (continued)

(See page 4 for January 1 - June 30, 1998)

DEDUCTION	I.D.	Ln 27-Extracting...	I.D.	Ln 28-Slaughter...	I.D.	Ln 29-Travel Agent...	I.D.	Ln 30-Insurance...
Bad Debts	16017		30017		28017		14017	
Cash & Trade Discounts	16027		30027		28027		---	
Other (Explain):	16997		30997		28997		14997	
<b>TOTAL</b>								

DEDUCTION	I.D.	Ln 31-Manuf. Fresh	I.D.	Ln 32-Processing...	I.D.	Ln 33-Manufac....	I.D.	Ln 34-Royalties...
Bad Debts	21017		10017		07017		80017	
Cash & Trade Discounts	21027		10027		07027		80027	
Freight	21037		10037		07037		--	
Advances Reimbursements Returns & Allowances	21077		10077		07077		80077	
Other (Explain):	21997		10997		07997		80997	
<b>TOTAL</b>								

DEDUCTION	I.D.	Ln 35-Wholesaling	I.D.	Ln 36-Warehousing...	I.D.	Ln 37-Public or...	I.D.	Ln 38-Cleanup of...
Bad Debts	03017		11017		55017		83017	
Cash & Trade Discounts	03027		11027		55027		83027	
Interstate & Foreign Sales	03047		11047		---		83047	
Motor Vehicle Fuel Tax	03057		---		---		---	
Casual Sales/Accommodation Sales	03067		---		---		---	
Advances Reimbursements Returns & Allowances	03077		11077		55077		83077	
No Local Activity	03087		---		---		---	
Radio/TV Advertising	---		11097		---		---	
Other (Explain):	03997		11997		55997		83997	
<b>TOTAL</b>								

DEDUCTION	I.D.	Ln 39-Service &...	I.D.	Ln 40-Retail. of Int...	I.D.	Ln 41-Retailing
Bad Debts	04017		19017		0201	
Cash & Trade Discounts	04027		19027		0202	
Interstate & Foreign Sales	04047		19047		0204	
Motor Vehicle Fuel Tax	---		---		0205	
Advances Reimbursements Returns & Allowances	04077		19077		0207	
No Local Activity	---		---		0208	
Gambling/Prize/Cash Pay-Outs	04107		---		---	
Certain Initiation Fees/Dues/Contrib	04117		---		---	
Interest on Certain	04127		---		---	
Casual Sales/Accommodation Sales	---		---		0213	
Tax in Gross	---		---		0214	
Consignment Sales	---		19157		0215	
Artistic/Cultural Activities	04167		19167		0216	
Presc Drugs Sold by Pub Operated/ Nonprofit Hosp	---		---		0217	
Other (Explain):	04997		19997		0299	
<b>TOTAL</b>						

(Ln 41 - Retailing is for Jan 1 - Dec 31, 1998)

**If you are also claiming deductions from retail sales tax, please complete Line 42 deduction detail, page 6.**

# January 1 – December 31, 1998

## DEDUCTION DETAIL (continued)

If you are also claiming deductions from retailing business and occupation tax, please complete Line 41 deduction detail, page 5. Not all deductions are allowable from both retailing and retail sales tax.

REG. NO. \_\_\_\_\_ - \_\_\_\_\_ - \_\_\_\_\_

DEDUCTION	I.D.	Ln 42-Retail Sales	I.D.	Ln 64-Water Dist.	I.D.	Ln 65-Sewer Coll.	I.D.	Ln 66-Power
Bad Debts	0101		6001		6101		4901	
Cash & Trade Discounts	0102		6002		6102		4902	
Interstate & Foreign Sales	0104		6004		---		4904	
Tax in Gross	0114		---		---		---	
Sales to U.S. Government	0118		---		---		---	
Motor Vehicle Fuel Sales	0119		---		---		---	
Prescription Drugs/Hearing Aids/Lenses/etc	0121		---		---		---	
Exempt Food Sales	0122		---		---		---	
Qualified Nonresident Sales	0123		---		---		---	
Trade-in Allowance	0124		---		---		---	
Newspapers	0125		---		---		---	
Certain Network Telephone Service	0126		---		---		---	
Sales to Indians With Delivery on the Reservation	0128		---		---		---	
Sales of Feed to Fish Farmers	0129		---		---		---	
Taxable Amount for Tax Paid at Source	0130		---		---		---	
Returns & Allowances	0131		---		---		---	
Sales to Nonprofit Artistic/Cultural Art Objects for Displays	0132		---		---		---	
Ride-Sharing Vans	0134		---		---		---	
Purebred Livestock for Breeding	0135		---		---		---	
Tax Deferral/Investment Certificate No.	0136		---		---		---	
Amts Paid to Another for Services Jointly Provided	---		6039		6139		4939	
Amts Rec'd by Nonprofit Water Assoc for Capital Projects	---		6040		---		---	
Amts from Dist of Water Through Irrigation Sys	---		6041		---		---	
Amts Expended to Improve Consumer Efficiency	---		---		---		4942	
Low Density/Wholesale Power Costs	---		---		---		4947	
Sale of Mfg Mach/Equip; Install Labor	0156		---		---		---	
Other (Explain):	0199		6099		6199		4999	
<b>TOTAL</b>								

DEDUCTION	I.D.	Ln 67-Gas Dist...	I.D.	Ln 68-Motor Trans...	I.D.	Ln 69-Urban Trans	I.D.	Ln 70-Other Public.
Bad Debts	2601		0801		1201		1301	
Cash & Trade Discounts	2602		0802		1202		1302	
Interstate & Foreign Sales	2604		0804		1204		1304	
Amts Paid to Another for Services Jointly Provided	2639		0839		1239		1339	
Other (Explain):	2699		0899		1299		1399	
<b>TOTAL</b>								

DEDUCTION	I.D.	Ln 71-Tobacco ...	I.D.	Ln 72-Refuse Coll.	I.D.	Ln 73-Petroleum...	I.D.	Ln 74-Hazardous...
Bad Debts	---		6401		---		---	
Cash & Trade Discounts	---		---		---		---	
Interstate & Foreign Sales	2004		---		---		---	
Sales to U.S. Government	2018		6418		---		---	
Amts Paid to Another for Services Jointly Provided	---		---		---		---	
Petroleum Products Exported Out-of-State	---		---		5746		---	
Returned/Destroyed Goods	2043		---		---		---	
Sales to Other Refuse/Solid Waste Collectors	---		6445		---		---	
Other (Explain):	2099		6499		5799		6599	
<b>TOTAL</b>								

